



# Quarterly Summary of Federal, State, and Local Tax Revenue

## April-June 1986

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BUREAU OF THE CENSUS

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Tax collections of Federal, State, and local governments totaled \$832.9 billion during the 12 months ended with June 1986, an increase of 4.7 percent from the amount collected during the 12 months ended June 1985. Federal tax collections were \$462.1 billion, up 2.8 percent during this period. State tax collections totaled \$227.7 billion, up 6.1 percent this period, and local government taxes amounted to \$143.1 billion, an increase of 8.5 percent. The table below provides a summary by type of tax for the 12 month periods ending June 1986 and June 1985.

During the second quarter of calendar 1986, collections of Federal, State, and local taxes amounted to \$224.8 billion. Compared to the corresponding quarter of 1985, this is an increase of \$6.9 billion or 3.2 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

### CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social

Table A. Twelve-Month Federal, State, and Local Tax Collections: June 1986 and 1985

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent change
	1986	1985	
Total .....	\$832,909	\$795,881	4.7
Individual income .....	414,975	395,301	5.0
Corporation net income .....	79,458	79,786	-.4
Property .....	112,153	103,732	8.1
Customs, general sales and gross receipts .....	102,859	95,718	7.5
Motor fuel .....	25,744	25,060	2.7
Tobacco product sales .....	9,508	8,884	7.0
Alcoholic beverage sales .....	9,179	8,462	8.5
All other .....	79,033	78,938	.1

Note: Because of rounding, detail may not add to totals.

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security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the second quarter of 1986 these Federal "taxes" amounted to \$84.2 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.<sup>1</sup> A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected non-property taxes. These surveys provided a basis for 3 percent of the collection amounts summarized in table 3. The remaining 97 percent (making up 8 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1985* and *State Government Finances in 1984*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1983-84*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from *The Quarterly Excise Tax Report* and the *Treasury Bulletin* (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1982, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 70 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1986 and Prior Periods**

(Millions of dollars)

Period		Level of tax-imposing government		Type of tax								
		Total	Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
<b>Quarters</b>												
1986:												
2nd quarter .....	224,816	128,954	95,862	112,785	27,201	23,285	26,963	6,688	2,842	2,454	22,598	
1st quarter .....	198,291	104,458	93,833	96,828	16,049	28,453	26,213	6,455	2,314	2,338	19,641	
1985:												
4th quarter .....	211,027	113,150	97,877	101,268	18,538	36,550	25,351	6,198	1,977	1,962	19,183	
3d quarter .....	198,775	115,519	83,256	104,094	17,670	23,865	24,332	6,403	2,375	2,425	17,611	
2d quarter .....	217,912	127,049	90,863	110,423	27,149	21,590	24,963	6,477	2,048	2,092	23,170	
1st quarter .....	194,047	105,080	88,967	94,537	17,316	27,843	24,170	6,283	2,640	2,037	19,221	
1984:												
4th quarter .....	196,200	106,389	89,811	94,096	17,050	32,734	23,711	6,263	1,837	2,126	18,383	
3d quarter .....	187,722	110,763	76,959	96,245	18,271	21,565	22,874	6,037	2,359	2,207	18,164	
2d quarter .....	197,176	112,868	84,308	94,501	26,633	20,213	23,241	5,704	2,236	2,172	22,476	
1st quarter .....	175,399	93,351	82,048	85,914	13,090	25,831	22,135	5,707	2,193	2,136	18,393	
1983:												
4th quarter .....	181,036	97,847	83,189	86,941	15,126	31,375	20,896	6,013	2,241	2,049	16,395	
3d quarter .....	172,499	101,782	70,717	90,885	13,125	20,832	20,261	5,469	2,455	2,356	17,116	
2d quarter .....	177,365	103,272	74,093	89,754	19,108	18,598	19,931	4,021	2,226	2,079	21,648	
1st quarter .....	159,013	88,050	70,963	83,957	8,534	22,606	18,255	3,759	1,935	2,058	17,909	
1982:												
4th quarter .....	162,869	88,075	74,794	81,769	9,527	29,098	17,807	3,856	1,724	2,099	16,989	
3d quarter .....	160,277	97,994	62,283	90,296	10,003	17,861	17,142	4,023	1,779	2,204	16,969	
2d quarter .....	186,621	116,568	70,053	97,673	23,774	18,768	17,928	3,925	1,662	2,109	20,782	
1st quarter .....	159,593	92,655	66,938	79,346	14,217	20,958	17,732	3,745	1,574	1,930	20,091	
<b>12 Months Ending</b>												
June 1986 .....	832,909	462,081	370,828	414,975	79,458	112,153	102,859	25,744	9,508	9,179	79,033	
March 1986 .....	826,005	460,176	365,829	412,613	79,406	110,458	100,859	25,533	8,714	8,817	79,605	
December 1985 .....	821,761	460,798	360,963	410,322	80,673	109,848	98,816	25,361	9,040	8,516	79,185	
September 1985 .....	806,934	454,037	352,897	403,150	79,185	106,032	97,176	25,426	8,900	8,680	78,385	
June 1985 .....	795,881	449,281	346,600	395,301	79,786	103,732	95,718	25,060	8,884	8,462	78,938	
March 1985 .....	775,145	435,100	340,045	379,379	79,270	102,355	93,996	24,287	9,072	8,542	78,244	
December 1984 .....	756,497	423,371	333,126	370,756	75,044	100,343	91,961	23,711	8,625	8,641	77,416	
September 1984 .....	741,333	414,829	326,504	363,601	73,120	98,984	89,146	23,461	9,029	8,564	75,428	
June 1984 .....	726,110	405,848	320,262	358,241	67,974	98,251	86,533	22,893	9,125	8,713	74,380	
March 1984 .....	706,299	396,252	310,047	353,494	60,449	96,636	83,223	21,210	9,115	8,620	73,552	
December 1983 .....	689,913	390,951	298,962	351,537	55,893	93,411	79,343	19,262	8,857	8,542	73,068	
September 1983 .....	671,746	381,179	290,567	346,365	50,294	91,134	76,254	17,105	8,340	8,592	73,662	
June 1983 .....	659,524	377,391	282,133	345,776	47,172	88,163	73,135	15,659	7,664	8,440	73,515	
March 1983 .....	668,780	390,687	278,093	353,695	51,838	88,333	71,132	15,563	7,100	8,470	72,649	
December 1982 .....	669,360	395,292	274,068	349,084	57,521	86,685	70,609	15,549	6,739	8,342	74,831	
September 1982 .....	676,246	405,125	271,121	350,059	63,078	85,772	70,135	15,603	6,683	8,359	76,557	
June 1982 .....	679,056	412,173	266,883	348,556	67,992	83,502	69,788	15,442	6,624	8,459	78,693	
March 1982 .....	682,961	421,579	261,382	347,165	75,366	80,376	68,613	15,064	6,668	8,432	81,277	

Note: Because of rounding, detail may not add to totals.

## QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Second Quarter 1986 and Prior Periods

(Millions of dollars)

Period	Total	Individual income	Corpora-tion net income	Custom duties <sup>1</sup>	Motor fuels	Tobacco product sales	Alcoholic beverages <sup>2</sup>	Public utilities	Other selective sales or gross receipts	Death and gift	All other
<b>Quarters</b>											
1986:											
2nd quarter .....	128,954	91,350	20,831	3,313	3,051	1,658	1,568	1,332	2,476	1,880	1,495
1st quarter .....	104,458	78,092	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	1,922
1985:											
4th quarter .....	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3d quarter .....	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2d quarter .....	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1st quarter .....	105,080	76,875	12,949	2,953	2,935	1,602	1,239	1,170	1,703	1,539	2,115
1984:											
4th quarter .....	106,389	77,470	13,590	3,079	2,878	726	1,297	1,169	3,680	1,546	954
3d quarter .....	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2d quarter .....	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1st quarter .....	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
1983:											
4th quarter .....	97,847	71,504	11,857	2,543	2,932	1,148	1,250	1,264	3,059	1,425	865
3d quarter .....	101,782	76,158	10,237	2,577	2,302	1,362	1,634	805	3,978	1,626	1,103
2d quarter .....	103,272	74,197	14,499	2,304	1,175	1,137	1,286	942	4,405	1,481	1,846
1st quarter .....	88,050	70,353	5,263	1,736	1,162	1,002	1,331	715	4,011	1,402	1,075
1982:											
4th quarter .....	88,075	68,230	7,023	2,110	1,145	639	1,362	485	4,866	1,544	671
3d quarter .....	97,994	77,446	7,168	2,210	1,265	685	1,491	479	4,456	1,900	894
2d quarter .....	116,568	83,521	19,133	2,177	1,237	612	1,353	471	4,707	1,940	1,417
1st quarter .....	92,655	67,044	10,676	2,173	1,226	589	1,227	576	5,808	2,268	1,068
<b>12 Months Ending</b>											
June 1986 .....	462,081	339,361	61,166	12,824	11,321	4,961	5,856	5,132	9,887	6,810	4,763
March 1986 .....	460,176	337,988	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	5,892
December 1985 .....	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
September 1985 .....	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
June 1985 .....	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
March 1985 .....	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
December 1984 .....	423,371	301,920	58,628	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
September 1984 .....	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
June 1984 .....	405,848	292,353	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
March 1984 .....	396,252	290,825	46,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557
December 1983 .....	390,951	292,212	41,856	9,160	7,571	4,649	5,501	3,726	15,453	5,934	4,889
September 1983 .....	381,179	288,938	37,022	8,727	5,784	4,140	5,613	2,947	17,260	6,053	4,695
June 1983 .....	377,391	290,226	33,953	8,360	4,747	3,463	5,470	2,621	17,738	6,327	4,486
March 1983 .....	390,687	299,550	38,587	8,233	4,809	2,938	5,537	2,150	18,040	6,786	4,057
December 1982 .....	395,292	296,241	44,000	8,670	4,873	2,525	5,433	2,011	19,837	7,652	4,050
September 1982 .....	405,125	298,111	49,207	8,917	4,950	2,539	5,439	2,075	21,755	7,991	4,141
June 1982 .....	412,173	297,601	54,020	9,051	4,893	2,536	5,574	2,218	24,224	7,949	4,107
March 1982 .....	421,579	296,964	61,061	8,965	4,740	2,562	5,563	2,188	27,975	7,672	3,889

<sup>1</sup>Actual U.S. Customs plus an estimated amount from Puerto Rico.<sup>2</sup>Excludes occupation taxes.<sup>3</sup>Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:  
Second Quarter 1986 and Prior Periods**

(Millions of dollars)

Period		Level of tax-imposing government		Type of tax								
		Total	State	Local	Individual income	Corporation net income <sup>1</sup>	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses
<b>Quarters</b>												
1986:												
2nd quarter .....	95,862	64,520	31,342	21,435	6,370	23,285	23,650	3,637	1,184	886	2,513	12,902
1st quarter .....	93,833	57,168	36,665	18,736	4,491	28,453	23,107	3,499	1,068	773	2,325	11,381
1985:												
4th quarter .....	97,877	53,948	43,929	17,945	3,680	36,550	22,185	3,634	1,160	848	1,926	9,949
3d quarter .....	83,256	52,110	31,146	17,498	3,751	23,865	21,093	3,683	1,135	816	1,940	9,505
2nd quarter .....	90,863	62,103	28,760	20,446	6,276	21,590	22,058	3,426	1,133	861	2,403	12,670
1st quarter .....	88,967	53,773	35,194	17,662	4,367	27,843	21,217	3,348	1,038	798	2,142	10,552
1984:												
4th quarter .....	89,811	50,101	39,710	16,626	3,460	32,734	20,632	3,385	1,111	829	1,739	9,295
3d quarter .....	76,959	48,705	28,254	16,486	3,616	21,565	19,566	3,389	1,126	776	1,750	8,815
2d quarter .....	84,308	58,165	26,143	18,776	5,943	20,213	20,236	3,187	1,109	831	2,096	11,917
1st quarter .....	82,048	49,239	32,809	16,948	3,497	25,831	19,528	3,120	1,037	777	2,069	9,241
1983:												
4th quarter .....	83,189	45,619	37,570	15,437	3,269	31,375	18,353	3,081	1,093	799	1,531	8,251
3d quarter .....	70,717	43,497	27,220	14,727	2,888	20,832	17,684	3,167	1,093	722	1,596	8,008
2d quarter .....	74,093	49,849	24,244	15,557	4,609	18,598	17,627	2,846	1,089	793	1,996	10,978
1st quarter .....	70,963	42,325	28,638	13,604	3,271	22,606	16,519	2,597	933	727	1,853	8,853
1982:												
4th quarter .....	74,794	40,240	34,554	13,539	2,504	29,098	15,697	2,711	1,085	737	1,427	7,996
3d quarter .....	62,283	38,821	23,462	12,850	2,835	17,861	14,932	2,758	1,094	713	1,487	7,753
2d quarter .....	70,053	46,076	23,977	14,152	4,641	18,768	15,751	2,688	1,050	756	1,892	10,355
1st quarter .....	66,938	40,023	26,695	12,302	3,541	20,958	15,559	2,519	985	703	1,889	8,482
<b>12 Months Ending</b>												
June 1986 .....	370,828	227,746	143,082	75,614	18,292	112,153	90,035	14,423	4,547	3,323	8,704	43,737
March 1986 .....	365,829	225,329	140,500	74,625	18,198	110,458	88,443	14,212	4,496	3,298	8,594	43,505
December 1985 .....	360,963	221,934	139,029	73,551	18,074	109,848	86,553	14,061	4,466	3,323	8,411	42,676
September 1985 .....	352,897	218,087	134,810	72,232	17,854	106,032	85,000	13,812	4,417	3,304	8,224	42,022
June 1985 .....	346,600	214,682	131,918	71,220	17,619	103,732	83,473	13,518	4,408	3,264	8,034	41,332
March 1985 .....	340,045	210,744	129,301	69,550	17,286	102,355	81,651	13,279	4,384	3,234	7,727	40,579
December 1984 .....	333,126	206,210	126,916	68,836	16,416	100,343	79,962	13,051	4,383	3,213	7,654	39,268
September 1984 .....	326,504	201,728	124,776	67,647	16,225	98,984	77,683	12,747	4,365	3,183	7,446	38,224
June 1984 .....	320,262	196,520	123,742	65,888	15,597	98,251	75,801	12,555	4,332	3,129	7,292	37,417
March 1984 .....	310,047	188,204	121,843	62,669	14,263	96,636	73,192	12,214	4,312	3,091	7,192	36,478
December 1983 .....	298,962	181,290	117,672	59,325	14,037	93,411	70,183	11,691	4,208	3,041	6,976	36,090
September 1983 .....	290,567	175,911	114,656	57,427	13,272	91,134	67,527	11,321	4,200	2,979	6,872	35,835
June 1983 .....	282,133	171,235	110,898	55,550	13,219	88,163	64,775	10,912	4,201	2,970	6,763	35,580
March 1983 .....	278,093	167,462	110,631	54,145	13,251	88,333	62,899	10,754	4,162	2,933	6,659	34,957
December 1982 .....	274,068	165,160	108,688	52,843	13,521	86,685	61,939	10,676	4,214	2,909	6,695	34,586
September 1982 .....	271,121	163,382	107,519	51,948	13,871	85,772	61,218	10,653	4,144	2,920	6,585	34,010
June 1982 .....	266,883	161,944	104,719	50,955	13,972	83,502	60,737	10,549	4,088	2,885	6,475	33,720
March 1982 .....	261,382	159,873	101,289	50,201	14,305	80,376	59,648	10,324	4,106	2,869	6,290	33,263

<sup>1</sup>Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1983-84. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

## QUARTERLY TAX REPORT

**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1986  
and Prior Periods**

(Dollar amounts in millions)

Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended June			Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended June		
		1986	1985	Percent change			1986	1985	Percent change
<b>Alabama</b>									
Jefferson County . . . . .	671,197	140.1	134.6	4.1	Iowa				
Mobile County . . . . .	364,379	54.2	52.2	3.8	Polk County . . . . .	303,170	193.6	184.0	5.2
<b>Arizona</b>									
Maricopa County . . . . .	1,508,030	795.2	618.8	28.5	Kansas				
Pima County . . . . .	531,263	282.9	235.5	20.1	Sedgwick County . . . . .	366,531	(NA)	202.2	(NA)
<b>Arkansas</b>									
Pulaski County . . . . .	340,613	98.0	88.0	11.4	Kentucky				
<b>California</b>									
Alameda County . . . . .	1,105,379	477.3	422.2	13.0	Jefferson County . . . . .	684,793	185.2	190.7	-2.9
Contra Costa County . . . . .	657,252	(NA)	371.3	(NA)	Louisiana				
Fresno County . . . . .	515,013	209.5	195.9	6.9	East Baton Rouge Parish . . . . .	366,164	63.1	55.7	13.1
Kern County . . . . .	403,089	328.6	321.8	2.1	Jefferson Parish . . . . .	454,592	102.2	99.5	2.8
Los Angeles County . . . . .	7,477,657	3,124.5	2,891.1	8.1	Orleans Parish . . . . .	557,482	(NA)	115.9	(NA)
Monterey County . . . . .	290,444	(NA)	(NA)	(NA)	<b>Maryland</b>				
Orange County . . . . .	1,931,570	1,072.4	1,020.1	5.1	Anne Arundel County . . . . .	370,775	165.9	148.4	11.8
Riverside County . . . . .	663,923	396.2	316.1	25.3	Baltimore City . . . . .	786,775	269.6	258.6	4.3
Sacramento County . . . . .	783,381	300.7	234.3	28.3	Baltimore County . . . . .	655,615	320.3	291.5	9.9
San Bernardino County . . . . .	893,157	387.7	357.9	8.3	Montgomery County . . . . .	579,053	487.8	424.9	14.8
San Diego County . . . . .	1,861,846	860.7	762.2	12.9	Prince Georges County . . . . .	665,071	274.4	252.1	8.8
San Francisco County . . . . .	678,974	385.8	329.6	17.1	<b>Massachusetts</b>				
San Joaquin County . . . . .	347,342	138.7	119.5	18.0	Bristol County . . . . .	474,641	193.3	188.5	2.5
San Mateo County . . . . .	588,164	(NA)	318.5	(NA)	Essex County . . . . .	633,632	391.3	382.3	2.4
Santa Barbara County . . . . .	298,660	154.1	138.6	11.1	Hampden County . . . . .	443,018	160.8	157.5	2.1
Santa Clara County . . . . .	1,295,071	821.3	710.5	15.6	Middlesex County . . . . .	1,367,034	957.0	980.2	-2.4
Ventura County . . . . .	529,899	(NA)	(NA)	(NA)	Norfolk County . . . . .	606,587	384.5	345.6	11.2
<b>Colorado</b>									
Denver County . . . . .	491,396	277.8	267.0	4.0	Plymouth County . . . . .	405,437	208.3	204.7	1.7
El Paso County . . . . .	309,424	154.8	139.6	10.8	Suffolk County . . . . .	650,142	(NA)	(NA)	(NA)
Jefferson County . . . . .	371,741	210.7	197.0	7.0	Worcester County . . . . .	646,352	281.9	302.0	-6.6
<b>Connecticut</b>									
Fairfield County . . . . .	807,143	781.5	707.0	10.5	<b>Michigan</b>				
Hartford County . . . . .	807,766	630.3	651.8	-3.3	Genesee County . . . . .	450,449	294.9	239.4	23.2
New Haven County . . . . .	761,337	581.6	501.6	15.9	Ingham County . . . . .	272,437	182.3	167.9	8.6
<b>Delaware</b>					Kent County . . . . .	444,506	251.8	266.1	-5.3
New Castle County . . . . .	398,115	132.7	116.8	13.6	Macomb County . . . . .	694,600	504.3	463.5	8.8
<b>Dist. of Columbia</b>					Oakland County . . . . .	1,011,793	879.3	875.8	.4
Washington, Dc . . . . .	637,651	475.8	435.7	9.2	Washtenaw County . . . . .	264,748	190.9	186.7	2.2
<b>Florida</b>					Wayne County . . . . .	2,337,240	1,251.4	1,220.1	2.6
Broward County . . . . .	1,014,043	589.2	554.6	6.2	<b>Minnesota</b>				
Dade County . . . . .	1,625,979	1,053.4	1,014.3	3.9	Hennepin County . . . . .	941,411	844.8	773.9	9.2
Duval County . . . . .	570,981	203.0	170.7	18.9	Ramsey County . . . . .	459,784	315.2	301.9	4.4
Hillsborough County . . . . .	646,960	281.5	244.1	15.3	<b>Missouri</b>				
Orange County . . . . .	471,660	269.1	198.5	235.6	Jackson County . . . . .	629,180	(NA)	(NA)	(NA)
Palm Beach County . . . . .	573,125	503.2	437.7	15.0	St Louis City . . . . .	453,085	107.7	93.2	15.5
Pinellas County . . . . .	728,409	324.8	281.6	15.4	St Louis County . . . . .	974,815	322.3	(NA)	(NA)
Polk County . . . . .	321,652	100.8	88.8	13.5	<b>Nebraska</b>				
<b>Georgia</b>					Douglas County . . . . .	397,884	240.5	222.2	8.3
De Kalb County . . . . .	483,024	245.8	212.8	15.5	Clark County . . . . .	461,816	122.8	129.6	-5.2
Fulton County . . . . .	589,904	418.9	391.3	7.1	<b>New Jersey</b>				
<b>Hawaii</b>					Bergen County . . . . .	845,385	780.8	732.3	6.6
Honolulu County . . . . .	762,874	244.8	229.9	6.5	Burlington County . . . . .	362,542	200.8	188.1	6.7
<b>Illinois</b>					Camden County . . . . .	471,650	302.5	301.9	.2
Cook County . . . . .	5,253,190	3,363.4	3,131.0	7.4	Essex County . . . . .	850,451	608.8	591.0	3.0
Du Page County . . . . .	658,177	523.1	511.1	2.3	Hudson County . . . . .	556,972	331.9	324.2	2.4
Kane County . . . . .	278,405	144.7	137.5	5.2	Mercer County . . . . .	307,863	231.9	230.6	.6
Lake County . . . . .	440,372	317.6	291.3	9.0	Middlesex County . . . . .	595,893	488.7	468.1	4.4
St Clair County . . . . .	265,469	68.5	66.0	3.8	Monmouth County . . . . .	503,173	409.3	387.9	5.5
Will County . . . . .	324,460	169.9	161.4	5.2	Morris County . . . . .	407,630	404.4	379.8	6.5
<b>Indiana</b>					Ocean County . . . . .	346,038	262.7	278.0	-5.5
Allen County . . . . .	294,335	120.0	111.2	7.9	Passaic County . . . . .	447,585	276.6	274.5	.8
Lake County . . . . .	522,965	(NA)	262.2	(NA)	Union County . . . . .	504,094	418.2	358.4	16.7
Marion County . . . . .	765,233	(NA)	(NA)	(NA)	<b>New Mexico</b>				
<b>New York</b>					Bernalillo County . . . . .	419,700	(NA)	102.0	(NA)
<b>Alaska</b>									
<b>Wyoming</b>									
<b>Puerto Rico</b>									
<b>U.S. Virgin Islands</b>									
<b>Other U.S. areas</b>									
<b>Total</b>									
<b>See footnotes at end of table.</b>									

See footnotes at end of table.

**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1986 and Prior Periods—Con.**

(Dollar amounts in millions)

Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended June			Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended June							
		1986	1985	Percent change			1986	1985	Percent change					
<b>New York—con.</b>														
Monroe County . . . . .	702,238	454.2	435.2	4.4	Philadelphia County . . . . .	1,688,210	502.8	472.4	6.5					
Nassau County . . . . .	1,321,582	1,398.6	1,306.4	7.1	Westmoreland County . . . . .	392,294	122.3	117.2	4.3					
New York City . . . . .	7,071,030	4,622.5	3,798.9	21.7	York County . . . . .	312,963	92.8	88.2	5.3					
Oneida County . . . . .	253,466	116.5	110.3	5.6	<b>Rhode Island</b>									
Onondaga County . . . . .	463,324	371.7	332.6	11.7	Providence County . . . . .	571,349	347.1	312.6	11.1					
Suffolk County . . . . .	1,284,231	1,640.6	1,734.1	-5.4	<b>South Carolina</b>									
Westchester County . . . . .	866,599	1,034.8	1,011.7	2.3	Charleston County . . . . .	277,308	98.9	102.1	-3.1					
<b>North Carolina</b>														
Guilford County . . . . .	317,154	130.5	110.7	18.0	Greenville County . . . . .	287,913	97.7	88.9	9.9					
Mecklenburg County . . . . .	404,270	216.1	199.4	8.4	Richland County . . . . .	267,823	(NA)	(NA)	(NA)					
Wake County . . . . .	300,833	145.8	126.7	15.1	<b>Tennessee</b>									
<b>Ohio</b>														
Cuyahoga County . . . . .	1,498,295	810.8	771.3	5.1	Davidson County . . . . .	477,811	(NA)	128.7	(NA)					
Franklin County . . . . .	869,109	475.6	408.3	16.5	Hamilton County . . . . .	287,740	251.1	246.7	1.8					
Hamilton County . . . . .	873,136	(NA)	437.8	(NA)	Knox County . . . . .	319,694	97.4	90.0	8.2					
Lorain County . . . . .	274,909	106.3	104.8	1.4	Shelby County . . . . .	777,113	282.6	277.0	2.1					
Lucas County . . . . .	471,741	210.9	200.4	5.2	<b>Texas</b>									
Mahoning County . . . . .	289,487	83.4	83.2	.2	Bexar County . . . . .	988,800	279.3	267.5	4.4					
Montgomery County . . . . .	571,697	258.1	243.1	6.2	Dallas County . . . . .	1,556,549	1,143.0	1,050.1	8.8					
Stark County . . . . .	378,823	120.8	119.7	1.0	El Paso County . . . . .	479,899	141.8	136.8	3.7					
Summit County . . . . .	524,472	233.3	213.9	9.1	Harris County . . . . .	2,409,544	1,965.2	1,765.1	11.3					
<b>Oklahoma</b>														
Oklahoma County . . . . .	568,933	183.4	173.4	5.8	Tarrant County . . . . .	860,880	337.2	306.3	10.0					
Tulsa County . . . . .	470,593	174.3	135.3	*28.8	Travis County . . . . .	419,335	308.1	306.5	.5					
<b>Oregon</b>														
Multnomah County . . . . .	562,640	(NA)	421.6	(NA)	<b>Utah</b>									
<b>Pennsylvania</b>														
Allegheny County . . . . .	1,450,085	621.3	595.0	4.4	Salt Lake County . . . . .	619,066	305.8	270.5	13.0					
Berks County . . . . .	312,509	88.8	92.1	-3.6	<b>Virginia</b>									
Bucks County . . . . .	479,211	274.0	261.8	4.7	Fairfax County . . . . .	596,901	566.2	506.1	11.9					
Chester County . . . . .	316,660	104.4	93.3	11.9	Norfolk City . . . . .	266,979	79.8	66.3	20.2					
Delaware County . . . . .	555,007	202.1	197.8	2.2	<b>Washington</b>									
Erie County . . . . .	279,780	108.3	104.7	3.4	King County . . . . .	1,269,749	641.6	583.3	10.0					
Lancaster County . . . . .	362,346	59.4	58.9	.8	Pierce County . . . . .	485,643	181.3	166.3	9.0					
Lehigh County . . . . .	273,582	111.4	99.8	11.6	Snohomish County . . . . .	337,016	131.5	120.0	9.6					
Luzerne County . . . . .	343,079	70.1	67.7	3.5	Spokane County . . . . .	341,835	107.9	101.3	6.5					
Montgomery County . . . . .	643,621	333.3	320.2	4.1	<b>Wisconsin</b>									
<b>NA</b> Not available.														
<sup>1</sup> Population data are from the 1980 Decennial Census.														
<sup>2</sup> Reflects change in collection cycle.														
Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."														

<sup>NA</sup> Not available.<sup>1</sup>Population data are from the 1980 Decennial Census.<sup>2</sup>Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

## QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: June 1986 and Prior Periods

State	Total tax collections <sup>1</sup>				General sales and gross receipts			
	2d quarter 1986 (thousand dollars)	12-month periods			2d quarter 1986 (thousand dollars)	12-month periods		
		Year ended June 1986 (thousand dollars)	Percent change from—	Year ended March 1986		Year ended June 1986 (thousand dollars)	Percent change from—	Year ended June 1985
United States, total <sup>2</sup> . . . . .	64,520,207	227,746,899	1.1	6.1	19,689,481	74,684,538	1.9	7.9
Alabama . . . . .	709,496	3,002,818	.4	3.2	216,954	829,587	1.6	3.0
Alaska . . . . .	595,976	1,842,165	-2.1	-2.3	(X)	(X)	(X)	(X)
Arizona . . . . .	967,036	3,198,402	2.5	6.6	380,352	1,459,253	1.6	3.6
Arkansas . . . . .	468,042	1,823,398	.0	5.1	173,367	696,906	-.4	.9
California . . . . .	9,469,965	30,854,544	1.9	7.3	2,862,425	10,405,892	1.8	7.4
Colorado . . . . .	618,917	2,309,103	.8	2.4	180,443	734,836	-.3	-3.0
Connecticut . . . . .	1,389,652	3,821,205	2.1	8.2	420,895	1,627,678	2.3	5.8
Delaware . . . . .	282,448	878,746	4.4	11.1	(X)	(X)	(X)	(X)
Florida . . . . .	2,687,835	9,141,974	2.8	9.3	1,389,893	5,045,215	1.7	6.6
Georgia . . . . .	1,405,121	4,913,977	1.9	8.7	440,933	1,659,946	2.1	7.9
Hawaii . . . . .	414,511	1,490,661	3.6	9.3	200,047	746,696	2.9	9.2
Idaho . . . . .	204,684	744,719	-.4	1.5	67,153	250,475	4.1	5.0
Illinois . . . . .	2,626,399	9,658,070	2.2	5.2	826,082	3,366,242	2.4	5.9
Indiana . . . . .	1,388,522	4,497,615	3.5	3.6	684,945	2,163,233	2.9	2.4
Iowa . . . . .	650,057	2,427,887	.7	5.3	188,433	768,564	-.8	1.4
Kansas . . . . .	514,899	1,911,354	-1.4	-.2	141,002	560,719	.2	2.5
Kentucky . . . . .	828,397	3,217,067	1.5	6.4	223,956	881,274	1.9	7.4
Louisiana . . . . .	1,075,149	3,723,878	-2.7	-.5	274,016	1,148,402	-2.6	-3.0
Maine . . . . .	297,084	1,101,585	2.2	9.5	92,570	383,324	1.4	8.3
Maryland . . . . .	1,652,938	4,669,559	1.4	8.1	412,037	1,189,602	2.8	8.3
Massachusetts . . . . .	2,213,921	7,541,394	4.7	13.7	474,552	1,721,347	6.0	19.7
Michigan . . . . .	2,146,669	9,284,816	2.8	14.3	635,760	2,714,942	2.2	13.5
Minnesota . . . . .	1,169,671	4,954,918	-3.2	-5.3	378,705	1,359,015	.7	1.1
Mississippi . . . . .	461,173	1,905,563	-.4	3.4	257,202	1,027,149	.8	7.3
Missouri . . . . .	1,039,463	3,609,721	1.8	7.1	394,086	1,530,175	1.7	7.6
Montana . . . . .	214,465	620,398	-2.2	-3.0	(X)	(X)	(X)	(X)
Nebraska . . . . .	345,020	1,119,549	3.8	9.0	89,134	350,195	1.2	6.3
Nevada . . . . .	326,539	1,054,253	3.8	12.2	151,439	519,535	5.9	13.4
New Hampshire . . . . .	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Jersey . . . . .	2,578,250	8,350,069	1.6	8.5	714,368	2,613,066	6.3	15.6
New Mexico . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York <sup>3</sup> . . . . .	5,182,568	22,719,088	-.1	5.7	979,678	4,813,307	1.1	10.5
North Carolina . . . . .	1,434,888	5,576,947	1.4	7.4	368,711	1,384,071	2.4	19.4
North Dakota . . . . .	167,097	612,249	-3.7	-11.9	40,047	177,160	-1.3	-5.4
Ohio . . . . .	2,452,614	8,808,907	1.7	5.4	714,653	2,792,425	1.6	9.2
Oklahoma . . . . .	718,005	2,961,845	-2.7	-.3	160,483	655,971	.8	4.0
Oregon . . . . .	522,644	1,930,801	-5.2	-2.6	(X)	(X)	(X)	(X)
Pennsylvania . . . . .	4,020,097	10,683,140	1.3	5.2	840,544	3,241,418	1.6	7.4
Rhode Island . . . . .	272,165	915,247	2.0	4.8	76,787	306,126	3.3	10.9
South Carolina . . . . .	767,679	2,887,103	4.4	14.3	298,855	1,111,500	8.1	35.5
South Dakota . . . . .	109,421	412,428	1.3	-1.5	44,176	198,929	1.0	-8.9
Tennessee . . . . .	905,553	3,291,271	1.6	8.6	479,848	1,865,934	1.6	6.9
Texas . . . . .	2,740,216	11,521,477	-2.4	2.4	1,101,964	4,462,380	.6	7.9
Utah . . . . .	628,742	1,418,083	2.8	.1	323,511	540,968	-2.4	-15.6
Vermont . . . . .	142,197	503,452	.7	9.7	22,808	98,576	2.0	12.1
Virginia . . . . .	1,406,503	4,780,194	.2	7.0	265,597	1,020,192	2.6	9.9
Washington . . . . .	1,478,327	5,177,294	1.1	12.4	774,599	3,114,493	.9	17.1
West Virginia . . . . .	482,087	1,792,769	-.7	-.3	206,651	811,627	.6	1.4
Wisconsin . . . . .	1,745,837	5,358,474	1.2	5.3	530,535	1,528,994	2.3	5.2
Wyoming . . . . .	97,968	789,314	-.7	-3.7	38,185	184,830	-2.5	1.2
Exhibit: District of Columbia . . .	445,582	1,670,972	2.2	10.3	99,958	372,278	3.8	9.4

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1986 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	2d quarter 1986 (thousand dollars)	12-month periods			2d quarter 1986 (thousand dollars)	12-month periods		
		Year ended June 1986 (thousand dollars)	Percent change from—	Year ended March 1986		Year ended June 1986 (thousand dollars)	Percent change from—	Year ended March 1986
United States, total <sup>2</sup> . . . . .	3,563,836	14,227,946	1.3	6.5	1,135,400	4,363,608	1.1	3.2
Alabama . . . . .	65,433	243,439	.5	-4.0	18,025	71,910	-.2	.9
Alaska . . . . .	7,852	36,077	-2.1	.7	1,840	7,771	6.1	49.1
Arizona . . . . .	74,261	257,445	5.4	14.7	12,514	50,776	-.9	2.5
Arkansas . . . . .	48,501	196,134	3.0	31.1	16,290	63,111	-.3	.7
California . . . . .	307,243	1,193,699	1.6	3.1	56,539	259,493	-2.1	-.4
Colorado . . . . .	46,798	194,239	1.8	4.2	13,340	42,186	9.8	19.8
Connecticut . . . . .	57,062	242,161	3.3	13.4	22,200	87,921	-.5	-2.7
Delaware . . . . .	12,865	35,050	.6	-12.7	3,682	12,294	.7	.4
Florida . . . . .	168,626	747,124	2.2	20.9	81,532	286,185	2.1	.0
Georgia . . . . .	98,939	394,638	.3	2.1	31,620	91,271	2.8	2.8
Hawaii . . . . .	11,726	44,070	4.3	23.8	5,486	19,741	2.9	.1
Idaho . . . . .	16,619	77,228	-1.2	-2.7	2,652	9,896	.4	-3.0
Illinois . . . . .	116,738	618,866	-8.1	1.5	61,774	194,699	11.8	16.8
Indiana . . . . .	67,621	369,405	-2.9	10.2	19,245	75,676	.4	-1.4
Iowa . . . . .	55,743	231,065	12.7	26.6	19,586	71,313	7.2	20.7
Kansas . . . . .	40,231	151,651	1.3	1.9	16,356	59,347	10.4	32.2
Kentucky . . . . .	51,252	192,902	-.1	-1.8	4,957	18,289	-.2	-2.4
Louisiana . . . . .	121,199	375,590	9.2	6.3	21,835	83,743	.3	-2.9
Maine . . . . .	22,343	91,445	1.5	2.9	10,405	37,718	9.0	29.4
Maryland . . . . .	81,309	308,767	2.4	4.0	21,388	66,950	.2	.0
Massachusetts . . . . .	99,827	291,247	9.2	3.7	28,631	173,414	-8.8	-2.1
Michigan . . . . .	160,119	637,042	1.2	4.9	31,299	125,973	-.3	-.6
Minnesota . . . . .	85,658	336,121	1.1	-4.0	25,730	115,727	3.7	36.1
Mississippi . . . . .	28,781	148,817	-2.6	-.7	13,341	54,270	5.4	48.3
Missouri . . . . .	57,460	214,924	3.5	3.1	20,860	81,995	.2	-.6
Montana . . . . .	18,964	79,379	.4	-2.6	3,164	13,140	-.2	-3.6
Nebraska . . . . .	38,587	146,545	5.3	14.9	9,374	30,852	6.4	7.2
Nevada . . . . .	19,483	79,687	1.1	7.2	8,913	25,962	16.5	28.3
New Hampshire . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Jersey . . . . .	90,118	339,991	3.3	8.5	56,126	214,203	.1	-1.1
New Mexico . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York . . . . .	121,266	497,717	6.1	19.1	105,640	420,670	-.5	-2.4
North Carolina . . . . .	111,244	424,207	2.4	4.1	4,425	16,559	.6	-.4
North Dakota . . . . .	8,089	50,631	-6.6	-9.8	3,294	11,886	1.4	-4.1
Ohio . . . . .	144,738	663,692	-.1	6.6	45,635	183,149	-.3	-.8
Oklahoma . . . . .	52,524	205,681	2.3	7.8	19,555	75,304	-.2	-1.1
Oregon . . . . .	34,762	133,808	2.7	12.4	19,103	73,929	6.5	26.0
Pennsylvania . . . . .	152,897	635,896	.6	2.8	57,422	233,526	-1.4	-2.4
Rhode Island . . . . .	6,842	47,450	-3.4	3.5	7,741	29,335	1.6	.9
South Carolina . . . . .	68,152	253,161	1.7	2.5	8,153	29,993	.9	.5
South Dakota . . . . .	13,313	57,473	-18.8	-19.9	3,974	14,964	9.2	42.1
Tennessee . . . . .	94,967	369,320	6.9	28.0	21,778	80,443	.7	.4
Texas . . . . .	275,998	1,025,224	2.3	13.4	99,268	385,216	1.2	4.7
Utah . . . . .	30,756	115,181	.0	2.5	3,668	13,422	-1.4	1.8
Vermont . . . . .	9,193	38,608	-1.3	3.3	3,048	12,083	-3.0	-7.3
Virginia . . . . .	84,702	307,637	-4.0	-6.2	4,613	17,311	1.3	1.8
Washington . . . . .	97,215	393,638	3.0	5.4	34,050	107,222	5.7	10.2
West Virginia . . . . .	34,504	152,969	-3.7	-3.5	8,712	35,352	.1	.5
Wisconsin . . . . .	101,341	353,933	-6.2	-4.5	32,710	127,129	-1.6	-6.6
Wyoming . . . . .	6,675	38,032	-5.6	-5.2	1,307	4,729	3.8	.3
Exhibit: District of Columbia . .	6,409	24,087	3.8	-4.4	2,465	9,338	-1.8	-2.9

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1986 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	2d quarter 1986 (thousand dollars)	12-month periods			2d quarter 1986 (thousand dollars)	12-month periods		
		Year ended June 1986 (thousand dollars)	Percent change from—	Year ended March 1986	Year ended June 1985	Year ended June 1986 (thousand dollars)	Percent change from—	
United States, total <sup>2</sup> . . . . .	821,809	3,072,771	.7	1.6	18,829,196	67,490,715	.7	5.7
Alabama . . . . .	24,023	96,160	2.3	5.5	175,849	738,440	-1.2	6.3
Alaska . . . . .	3,143	13,337	-2.4	-2.2	172	558	-4.6	-56.0
Arizona . . . . .	10,935	40,849	2.0	7.7	263,141	701,998	3.8	15.3
Arkansas . . . . .	5,822	23,879	-1.2	-1.3	134,711	509,872	2.6	8.1
California . . . . .	35,322	132,893	2.6	-1.4	3,684,031	11,368,058	1.1	5.6
Colorado . . . . .	5,761	23,829	-2.0	-3.9	253,213	959,599	1.8	5.4
Connecticut . . . . .	6,759	32,021	-3.0	-2.3	190,473	312,464	-5.6	3.3
Delaware . . . . .	1,247	5,034	-1.4	-2.0	120,940	393,705	9.3	8.1
Florida . . . . .	128,080	435,200	3.4	3.2	(X)	(X)	(X)	(X)
Georgia . . . . .	29,626	113,546	.7	2.6	525,668	1,942,188	3.1	13.0
Hawaii . . . . .	27,424	29,852	(NA)	(NA)	99,455	467,788	-.2	8.9
Idaho . . . . .	2,305	9,212	-.2	-.3	57,541	255,973	-4.2	-.8
Illinois . . . . .	15,889	69,384	-.7	-.6	754,841	2,645,363	2.4	1.7
Indiana . . . . .	12,835	45,647	1.6	4.7	467,013	1,326,862	6.7	3.1
Iowa . . . . .	3,685	14,825	-5.8	8.7	233,795	864,722	1.1	4.9
Kansas . . . . .	11,055	44,789	1.3	3.9	147,665	582,158	-3.3	-3.5
Kentucky . . . . .	12,501	48,505	.2	-.5	187,298	819,954	.8	5.6
Louisiana . . . . .	12,301	59,496	-9.2	-17.8	116,063	480,063	-11.4	-7.3
Maine . . . . .	7,658	31,540	.2	.8	105,019	337,130	5.0	13.4
Maryland . . . . .	9,338	27,993	-.9	-1.5	649,581	1,929,548	2.2	9.3
Massachusetts . . . . .	18,455	89,861	-2.8	7.6	1,186,079	3,617,299	6.2	14.5
Michigan . . . . .	17,749	86,702	-3.4	-4.5	603,630	3,309,190	3.5	17.4
Minnesota . . . . .	12,348	51,379	-.4	-1.6	344,121	1,948,595	-8.6	-12.8
Mississippi . . . . .	9,336	34,128	1.8	4.1	61,912	260,567	-4.2	3.7
Missouri . . . . .	5,988	24,813	-1.0	.1	326,873	1,116,470	.6	5.2
Montana . . . . .	4,020	14,142	.3	2.1	54,770	172,217	-2.3	-4.9
Nebraska . . . . .	3,866	14,602	3.7	11.1	105,479	351,829	4.8	10.3
Nevada . . . . .	4,384	14,121	7.3	7.9	(X)	(X)	(X)	(X)
New Hampshire . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Jersey . . . . .	13,977	58,563	-.2	.3	622,777	2,053,121	-1.2	6.1
New Mexico . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York . . . . .	33,324	154,877	-3.3	-8.6	2,729,309	11,535,419	-.4	5.7
North Carolina . . . . .	33,254	127,832	1.5	3.9	509,438	2,206,750	.5	9.1
North Dakota . . . . .	1,443	5,814	-.6	-2.3	40,464	73,368	-1.9	-3.7
Ohio . . . . .	19,088	69,777	.5	-.6	766,434	2,775,996	-1.1	-.1
Oklahoma . . . . .	13,440	51,989	5.8	24.9	174,248	687,646	-7.0	-5.4
Oregon . . . . .	2,767	10,831	-1.7	-.5	290,732	1,193,767	-9.4	-8.9
Pennsylvania . . . . .	30,559	135,082	.6	3.8	847,089	2,655,677	.4	2.6
Rhode Island . . . . .	1,926	7,696	.8	1.1	75,106	287,904	2.5	.6
South Carolina . . . . .	36,397	103,491	-.6	1.5	204,745	907,285	4.8	6.6
South Dakota . . . . .	1,806	8,597	-3.2	-7.0	(X)	(X)	(X)	(X)
Tennessee . . . . .	15,289	60,591	.3	.1	47,917	67,432	1.0	9.1
Texas . . . . .	90,231	349,296	-.3	7.6	(X)	(X)	(X)	(X)
Utah . . . . .	3,826	15,459	-6.6	-7.9	181,946	508,941	11.9	16.6
Vermont . . . . .	3,558	14,806	1.9	4.0	49,863	160,506	5.6	10.6
Virginia . . . . .	35,273	97,742	2.5	5.4	563,770	2,174,311	-.1	11.8
Washington . . . . .	24,216	96,360	-7.3	-7.0	(X)	(X)	(X)	(X)
West Virginia . . . . .	1,969	6,642	-2.5	-26.0	118,608	423,702	-1.5	-3.1
Wisconsin . . . . .	9,694	39,571	-8.0	-9.8	718,817	2,230,164	4.3	11.0
Wyoming . . . . .	317	1,427	-.3	-1.6	(X)	(X)	(X)	(X)
Exhibit: District of Columbia . . .	1,664	6,834	-.9	-3.9	125,913	443,794	1.2	7.6

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1986 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license				
	2d quarter 1986 (thousand dollars)	12-month periods			2d quarter 1986 (thousand dollars)	12-month periods			
		Year ended June 1986 (thousand dollars)	Percent change from—			Year ended June 1986 (thousand dollars)	Percent change from—		
			Year ended March 1986	Year ended June 1985			Year ended March 1986	Year ended June 1985	
United States, total <sup>2</sup> . . . . .	6,370,348	18,292,569	.5	3.8	2,382,363	8,214,652	1.2	8.4	
Alabama . . . . .	54,383	159,831	-4.6	-23.6	21,821	109,064	.9	30.8	
Alaska . . . . .	15,212	145,099	-40.8	-29.1	10,341	18,276	29.8	15.5	
Arizona . . . . .	66,518	170,822	-3.8	-15.6	46,234	174,649	3.0	13.0	
Arkansas . . . . .	43,797	113,205	-11.0	-13.1	18,588	75,583	1.4	1.9	
California . . . . .	1,256,665	3,833,261	1.7	4.8	203,139	720,234	3.3	17.4	
Colorado . . . . .	51,593	112,170	-4.9	14.7	17,695	71,413	.6	-.8	
Connecticut . . . . .	331,951	643,943	8.4	23.0	35,236	116,424	-2.0	6.0	
Delaware . . . . .	61,414	100,565	9.5	27.2	10,710	38,641	.5	10.1	
Florida . . . . .	267,845	576,489	10.5	24.6	101,611	403,975	1.0	15.9	
Georgia . . . . .	183,392	421,918	-3.1	.5	35,343	83,086	5.3	12.7	
Hawaii . . . . .	19,858	43,660	-6.6	-10.4	4,130	15,062	13.3	60.0	
Idaho . . . . .	26,901	42,653	-2.3	-.1	9,187	33,538	.3	1.6	
Illinois . . . . .	350,802	859,706	15.4	21.8	175,204	598,162	.7	3.2	
Indiana . . . . .	1,501	173,566	-4.7	-2.7	52,328	131,708	4.2	14.1	
Iowa . . . . .	50,300	138,589	-12.5	-10.2	38,977	170,355	1.2	32.0	
Kansas . . . . .	71,046	156,345	-4.0	-2.1	19,758	79,446	-1.4	-.3	
Kentucky . . . . .	111,828	233,524	8.2	10.5	33,539	98,390	.2	1.0	
Louisiana . . . . .	121,433	270,641	-8.0	-3.2	22,116	62,407	-1.0	8.6	
Maine . . . . .	15,356	51,870	-6.3	-3.1	13,463	49,212	1.0	4.7	
Maryland . . . . .	95,998	250,333	-11.3	1.7	40,812	106,291	-9.3	5.2	
Massachusetts . . . . .	168,305	898,515	-4.9	2.8	31,629	153,200	-3.6	3.6	
Michigan . . . . .	439,489	1,497,887	3.7	20.6	106,122	316,751	3.6	1.6	
Minnesota . . . . .	91,824	367,311	3.4	-4.2	70,761	262,310	1.4	5.5	
Mississippi . . . . .	28,960	102,097	1.5	-20.3	11,908	57,580	2.2	6.8	
Missouri . . . . .	80,753	174,199	3.8	8.4	51,308	190,994	.8	8.1	
Montana . . . . .	35,696	59,185	6.8	-5.6	9,622	32,449	-.6	13.7	
Nebraska . . . . .	21,577	54,559	3.0	11.4	13,197	52,069	-3.2	-2.0	
Nevada . . . . .	(X)	(X)	(X)	(X)	14,872	49,044	12.7	13.0	
New Hampshire . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
New Jersey . . . . .	383,404	958,429	-1.2	4.3	76,981	319,789	.7	6.3	
New Mexico . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
New York <sup>3</sup> . . . . .	437,414	1,877,188	-1.3	-.6	116,000	462,634	-3.7	-10.4	
North Carolina . . . . .	156,266	512,093	4.2	4.4	58,313	223,596	1.2	3.4	
North Dakota . . . . .	25,056	56,194	4.3	-33.5	9,764	32,738	-.8	-3.2	
Ohio . . . . .	209,926	450,626	11.8	-3.3	113,418	353,312	-.1	6.1	
Oklahoma . . . . .	37,905	107,077	3.5	2.5	69,570	267,693	7.1	37.9	
Oregon . . . . .	72,482	161,728	-2.4	5.1	45,351	168,557	4.3	11.9	
Pennsylvania . . . . .	483,771	964,544	-1.2	2.3	134,766	438,863	1.7	4.6	
Rhode Island . . . . .	30,264	81,432	1.6	6.4	7,820	25,874	4.7	8.8	
South Carolina . . . . .	37,236	149,465	-8.2	-25.2	26,141	71,751	10.2	27.7	
South Dakota . . . . .	9,443	23,617	39.5	54.2	11,583	26,544	-11.8	-17.4	
Tennessee . . . . .	88,731	268,617	-.8	3.6	57,034	141,127	.1	1.1	
Texas . . . . .	(X)	(X)	(X)	(X)	233,285	674,725	2.4	23.5	
Utah . . . . .	36,081	66,449	-4.0	27.3	9,885	36,536	.1	5.5	
Vermont . . . . .	11,930	30,532	-4.2	-9.5	9,775	31,136	-2.3	4.8	
Virginia . . . . .	122,779	280,768	-3.2	-2.4	56,705	213,523	2.0	5.9	
Washington . . . . .	(X)	(X)	(X)	(X)	34,686	140,724	-1.0	.3	
West Virginia . . . . .	34,372	88,825	-1.8	-11.2	22,861	64,613	1.6	.3	
Wisconsin . . . . .	91,191	407,109	-.9	-1.6	40,739	140,388	.3	2.4	
Wyoming . . . . .	(X)	(X)	(X)	(X)	5,635	32,036	-5.1	-3.0	
Exhibit: District of Columbia . . .	49,801	135,091	5.8	26.2	4,898	17,017	.3	-.6	

- Represents zero.

NA Not available.

X Not applicable.

<sup>1</sup>Includes amounts not separately detailed.<sup>2</sup>The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.<sup>3</sup>Includes taxes collected for the five dependent transportation districts.<sup>4</sup>Reflects change in collection cycle.

## Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

### ALABAMA

Corporation net income tax. Basis of tax changed for 1985 tax year.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective May 29, 1985.

### ALASKA

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

### ARIZONA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents effective January 1, 1986.

### ARKANSAS

Motor fuel sales tax. Tax rate increased from 9.5 to 13.5 cents per gallon effective April 1, 1985.

### CONNECTICUT

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

Motor vehicle and operators' license tax. Motor carrier fees increased effective October 1, 1985.

### DELAWARE

Corporation net income tax. Tax rate increased effective June 1, 1984.

### FLORIDA

Corporation net income tax. Various tax rates increased effective September 1, 1984.

### HAWAII

Motor fuel sales tax. Tax rate increased from 8.5 to 11 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective October 1, 1985.

### ILLINOIS

Tobacco product sales tax. Tax rate increased effective December 1, 1985.

### IOWA

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1985.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

Motor vehicle and operators' license tax. Staggered registration initiated December 1, 1983.

### KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

### KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 10 cents per gallon.

### LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

### MAINE

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

### MARYLAND

Motor vehicle and operators' license tax. Staggered registration began effective March 1, 1986.

### MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 11 cents per gallon.

### MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

**MINNESOTA**

Tobacco product sales tax. Tax rate increased effective July 1, 1985

**MISSISSIPPI**

Tobacco product sales tax. Tax rate increased effective June 1, 1985.

**NEBRASKA**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 16.7 cents per gallon.

**NEW MEXICO**

Motor fuel sales tax. Tax rate no longer varies with price of motor fuel; rate as of June 15, 1985, was 11 cents per gallon.

Individual income tax. Tax rate increased effective January 1, 1986.

Corporation net income tax. Basis of tax changed effective January 1, 1986.

**NEW YORK**

Motor fuel sales tax. Tax rate increased from 15.9 to 16.1 cents per gallon effective January 1, 1986.

Individual income tax. Withholding provisions changed effective July 1, 1985.

**OHIO**

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of June 30, 1986, was 12 cents per gallon.

**OKLAHOMA**

General sales and gross receipts tax. Tax rate increased from 3 to 3.25 percent effective July 1, 1985.

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. New taxes were imposed effective March 14, 1985.

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

Motor vehicle and operators' license tax. Various motor vehicle fees and registrations increased effective July 1, 1985.

**OREGON**

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

**RHODE ISLAND**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 15 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

**SOUTH CAROLINA**

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 1, 1984.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 13 cents per gallon.

**SOUTH DAKOTA**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

**TENNESSEE**

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective July 1, 1985.

**TEXAS**

Motor fuel sales tax. Tax rate increased from 5 to 10 cents per gallon effective August 1, 1984.

**UTAH**

Corporation net income tax. Tax rates increased applicable to the 1984 tax year.

**WISCONSIN**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1986, was 16.5 cents per gallon.

## Appendix B. Social Insurance Taxes and Contributions for Second Quarter 1986 and Prior Periods

Period	Total	(Millions of dollars)								Railroad unemploy- ment in- surance act contribu- tions
		Federal old age survi- vors insur- ance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disa- bility fund	Foreign services retirement and disa- bility fund	State un- employment taxes de- posited in the treasury	Federal unemploy- ment taxes		
<b>Quarters</b>										
1986:										
2d quarter .....	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52	
1st quarter .....	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57	
1985:										
4th quarter .....	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60	
3d quarter .....	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59	
2d quarter .....	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55	
1st quarter .....	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60	
1984:										
4th quarter .....	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61	
3d quarter .....	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62	
2d quarter .....	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60	
1st quarter .....	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40	
1983:										
4th quarter .....	47,819	30,579	3,992	8,623	1,061	9	2,770	744	41	
3d quarter .....	51,796	32,297	4,194	8,976	1,159	11	4,115	1,005	41	
2d quarter .....	61,258	37,935	3,733	10,065	1,033	9	6,785	1,659	39	
1st quarter .....	48,014	30,342	5,399	8,661	1,102	9	1,472	986	43	
<b>12 Months Ending</b>										
June 1986 .....	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228	
March 1986 .....	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231	
December 1985 .....	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234	
September 1985 .....	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235	
June 1985 .....	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238	
March 1985 .....	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243	
December 1984 .....	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223	
September 1984 .....	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203	
June 1984 .....	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182	
March 1984 .....	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161	
December 1983 .....	208,887	131,153	17,318	36,325	4,355	38	15,140	4,394	164	